STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 232-8779

SHELBY COUNTY - CORRECTION TO RE-TRENDING DIRECTIVE AMENDMENT

The Department of Local Government Finance (Department) passed Resolution 2007-10 on September 4, 2007, pursuant to Ind. Code § 6-1.1-4-9, finding sufficient cause to believe it necessary to re-trend real property in Shelby County, Indiana.

On October 12, 2007, based on the evidence and the testimony of Shelby County officials and taxpayers, the Department issued the Shelby County Re-trending Directive.

On January 30, 2008, based on a thorough review of new evidence of the extremely high number of corrections in Shelby County, and the County's request for a new approach to solving the problem of achieving accurate and accountable results, the Department issued the Shelby County Amendment to Re-trending Directive attached hereto and made a part hereof, except to the extent that this Correction conflicts with the Amendment in which case, this Correction controls.

After a review of Indiana Code 6-1.1-22.5-12, regarding due dates for reconciliation property tax bills, the Department determines that the due date of April 18, 2008, which was requested by Shelby County officials and mandated in the Amendment, is in violation of the statute, and thus, the Department hereby **CORRECTS**, the Shelby County Amendment to Retrending Directive as follows:

Numbered paragraph 8 of the Shelby County Amendment to Re-trending Directive under the heading <u>Property Tax Billing and Payment Issues</u> is hereby replaced and corrected to read in its entirety as follows:

The reconciliation bills shall be mailed to taxpayers no later than April 1, 2008. Payment for the reconciliation bills shall be due on May 1, 2008.

Signed this \mathcal{H} day of February, 2008

Cheryl A. W. Musgrave, Commissioner Department of Local Government Finance

STATE OF INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Timothy J. Rushenberg, General Counsel for the Department of Local Government Finance, hereby certifies that the above is an order of the Commissioner made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

WITNESS MY HAND AND SEAL of this Commissioner on this the 9^{4}

_ day of February.

2008.

Timothy J. Rushenberg, General Counsel

Attachment:

Shelby County Amendment to Re-trending Directive, January 30, 2008 (5 pages)

Distribution:

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